

HOUSE No. 1856

By Mr. Weinberg of Boston, petition of Christopher A. Iannella and Norman S. Weinberg relative to the taxation of student dormitories of literary and educational institutions. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-One.

AN ACT PROVIDING FOR THE TAXATION OF STUDENT DORMITORIES OF LITERARY AND EDUCATIONAL INSTITUTIONS.

*Be it enacted by the Senate and House of Representatives in
General Court assembled, and by the authority of the same, as
follows:*

- 1 Clause Third of section 5 of chapter 59 of the General Laws,
- 2 as most recently amended by section 1 of chapter 500 of the
- 3 acts of 1957, is hereby further amended by inserting after
- 4 paragraph (b) the following paragraph: —
- 5 (b½) Real estate occupied or used for boarding or lodging
- 6 the students of literary and educational institutions shall not be
- 7 exempt; and.

HOUSE

The Constitution of the United States

Article I, Section 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Representatives and Electors in each State shall have the Qualifications requisite for Electors in that State.

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